

GST Notification No. 29/2024 – Central Tax, issued on **27th November 2024**, extends the due date for filing the GSTR-3B return for October 2024.

Key Highlights:

- **Extended Due Date:** The deadline for filing GSTR-3B for October 2024 has been extended to **30th November 2024**
 - **Applicable To:** This extension applies to registered taxpayers whose **principal place of business is in the state of Manipur**.
 - **Legal Basis:** The extension is granted under **Section 39(6) of the Central Goods and Services Tax Act, 2017**, following recommendations from the GST Council.
 - **Purpose:** The extension aims to provide additional time for taxpayers in Manipur to comply with the filing requirements, possibly due to operational or technical challenges.
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